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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

CUSTOMS

New Delhi, the 16th December 1957

S.R.O. 4003.—In exercise of the powers conferred by sub-section (1) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that a drawback shall be allowed in accordance with, and subject to, the provisions of the said section and any rules made thereunder, in respect of duty paid imported manila and sulphite paper, writing paper or printing paper (other than newsprint), used in the manufacture of paper products when such paper products are manufactured in, and exported from, India or the State of Pondicherry or shipped as stores for use on board a ship proceeding to a foreign port.

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S.R.O. 4004.—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following rules, the same having been previously published as required by the said sub-section (3), namely:—

THE CUSTOMS DUTIES DRAWBACK (PAPER PRODUCTS) RULES, 1957

1. **Short title.**—These rules may be called the Customs Duties Drawback (Paper Products) Rules, 1957.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

- (a) “the Act” means the Sea Customs Act, 1878 (8 of 1878);
- (b) “goods” means paper products mentioned in the schedule to these rules, manufactured in India or the State of Pondicherry, and in the manufacture of which imported material has been used;
- (c) “imported material” means manila and sulphite paper, writing paper or printing paper (other than newsprint), imported into India or the State of Pondicherry on payment of customs duty.

3. Goods in respect of which drawback may be paid.—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of the imported material used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. Rate of drawback.—The rate of drawback admissible under these rules on the shipment of the goods shall be as provided in the schedule to these rules.

5. Manner of allowing drawback.—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

(a) that the shipper shall make a declaration on the relative shipping bill that a claim for drawback under section 43B of the Act is being made; and

(b) that the shipper shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6. Powers of Customs Collector.—For the purpose of enforcing these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the imported material used in the manufacture of the goods and the duty paid thereon.

7. Access to manufactory.—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

SCHEDULE

<i>Types of paper product</i>	<i>Rate of drawback per pound of the imported material in the paper product</i>
(1) Envelopes made of imported— (a) manila and sulphite envelope paper. (b) writing paper of printing paper other than newsprint.	Twenty seven naye Paise. Thirty six naye Paise.
(2) Writing pads made of imported writing paper or imported printing paper other than newsprint.	Thirty six naye Paise.
(3) Exercise books made of imported writing paper or imported printing paper other than newsprint.	Thirty six naye Paise.

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M. A. RANGASWAMY, Dy. Secy.